

CHAPTER 7

FACTORS INFLUENCING THE INTENTION TO PREPARE *WASIYYAH* AMONG WOMEN MICRO ENTREPRENEURS

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INTRODUCTION

In Islamic law, *wasiyyah* refers to a bequest or testamentary gift made by a person (testator) during their lifetime to distribute their assets after their death (Mohamed et al., 2022). *Wasiyyah* is recognized as an important component of Islamic inheritance law (*faraid*) (Zainol et al., 2019). While the *faraid* system governs the distribution of a deceased person's estate among the designated heirs, *wasiyyah* allows individuals to allocate a portion of their wealth, up to one-third, to beneficiaries who may not be entitled to inherit according to the *faraid* rules (Nasrul Hisyam, 2017). Among the functions of *wasiyyah* are:

- 1) Supporting Charitable Causes: *wasiyyah* enables individuals to allocate a portion of their estate to charitable purposes, such as donations to mosques, educational institutions, hospitals, or other charitable organizations.
- 2) Providing for Non-Heirs: *wasiyyah* allows individuals to make provisions for individuals who are not automatically entitled to inherit under the *faraid* rules, such as distant relatives, friends, or non-Muslim beneficiaries.